



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: James B. Rocca
DOCKET NO.: 07-03610.001-R-1, 07-03614.001-C-1, 07-03617.001-C-1,
07-03618.001-R-1, 07-03719.004-R-1, 07-03620.001-R-1
PARCEL NO.: SEE BELOW

The parties of record before the Property Tax Appeal Board are James B. Rocca, the appellant; and the Madison County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds reductions in the assessments of the properties as established by the Madison County Board of Review are warranted. The correct assessed valuations of the properties are:

<u>DOCKET NO.</u>	<u>PARCEL NO.</u>	<u>LAND</u>	<u>IMPRV.</u>	<u>TOTAL</u>
07-03610.001-R-1	13-2-21-04-06-101-018	\$4,340	\$72,230	\$76,570
07-03614.001-C-1	13-2-21-04-05-101-028	\$4,340	\$72,230	\$76,570
07-03617.001-C-1	13-2-21-04-06-101-020	\$4,340	\$72,230	\$76,570
07-03618.001-R-1	13-2-21-04-06-101-019	\$4,340	\$72,230	\$76,570
07-03619.001-R-1	13-2-21-04-06-101-017	\$4,340	\$72,230	\$76,570
07-03620.001-R-1	13-2-21-04-06-101-016	\$4,340	\$72,230	\$76,570

Subject only to the State multiplier as applicable.

ANALYSIS

The subject properties consist of apartment buildings located in Collinsville Township, Madison County, Illinois.

The appellant contends the subject properties are overvalued. In support of this argument, the appellant submitted market value evidence¹ to demonstrate the subject properties' assessments are not reflective of their fair market values. Based on this evidence, the appellant requested the subject properties' assessments be reduced by the amount of assessment increase caused by application of the township equalization factor.

¹ The appellant submitted appraisals to the Property Tax Appeal Board under Docket Numbers 07-03615.001-C-1 and 07-03624.001-C-1. The appraisals are for identical apartment buildings within the same complex that are subject matter of these appeals. The appellant requested the appraisals be used as valuation evidence regarding these instant appeals since they are identical properties, without objection.

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The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject properties' assessments.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof.

The Board finds the appellant submitted substantive evidence that demonstrates the subject properties' assessments are not reflective of their fair market values. The board of review did not submit any evidence in support of the assessments of the subject properties or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. Based on this record the Property Tax Appeal Board finds a reduction in the subject properties' assessments are warranted commensurate with the appellant's assessment requests.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Richard A. Huff

Member

Mario M. Louie

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: July 23, 2010

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

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07-03618.001-R-1, 07-03719.004-R-1, 07-03620.001-R-1

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.